

## SENATE BILL No. 389

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-3-11.

**Synopsis:** Income tax credit for toll road charges. Provides an income tax credit to individuals who pay tolls to drive on the Indiana toll road for a nonbusiness purpose. Provides that the amount of the tax credit may not exceed the lesser of \$300 or 50% of the amount of tolls paid by an individual during the taxable year. Provides that the tax credit may not exceed an individual's adjusted gross income tax liability.

**Effective:** January 1, 2016.

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January 13, 2015, read first time and referred to Committee on Tax & Fiscal Policy.

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First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

## SENATE BILL No. 389

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2016]: **Sec. 11. (a) An individual is entitled to a credit**  
4 **each taxable year against the adjusted gross income tax imposed by**  
5 **IC 6-3-1 through IC 6-3-7 for the taxable year in an amount equal**  
6 **to the lesser of:**  
7 **(1) fifty percent (50%) of the amount of the tolls paid by the**  
8 **individual during the taxable year to drive on the Indiana toll**  
9 **road for a nonbusiness purpose; or**  
10 **(2) three hundred dollars (\$300).**  
11 **(b) Notwithstanding subsection (a), the credit permitted under**  
12 **this section may not exceed the amount of the adjusted gross**  
13 **income tax imposed by IC 6-3-1 through IC 6-3-7 for the taxable**  
14 **year, reduced by the sum of all credits (as determined without**  
15 **regard to this section) allowed by IC 6-3-1 through IC 6-3-7.**  
16 **(c) To receive the credit provided by this section, an individual**



1 must claim the credit on the individual's annual state tax return in  
2 the manner prescribed by the department. The individual shall  
3 submit to the department all information that the department  
4 determines is necessary for the calculation of the credit provided  
5 by this section.

6 SECTION 2. [EFFECTIVE JANUARY 1, 2016] (a) IC 6-3-3-11,  
7 as added by this act, applies to taxable years beginning after  
8 December 31, 2015.

9 (b) This SECTION expires January 1, 2020.

